



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

R. KEVIN CLINTON
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

***Holiday Inn Express and Okemos Conference Center,
Okemos A & B Rooms
2187 University Park Drive, Okemos, Michigan***

***Monday, May 12, 2014
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC
Barry S. Simon, Member STC
W. Howard Morris, Member STC (Arrived at 10:15 a.m.)

Kelli Sobel, Executive Director
LaNiece Densteadt, Recording Secretary***

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the minutes of April 8, 2014. (Item 1 on agenda)

Executive Director Sobel stated that a closed session would need to be added to the agenda following Item 13 to discuss pending litigation.

It was moved by Simon, supported by Roberts, to approve the 2014 Preliminary Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. The preliminary 2014 total state equalized valuations for each class are as follows: (Item 2 on agenda)

Agricultural	\$ 20,065,665,671
Commercial	\$ 50,367,573,850
Industrial	\$ 15,922,117,251
Residential	\$ 242,389,931,020
Timber-Cutover	\$ 251,968,165
Developmental	\$ 176,633,422
Total Real Property	\$ 329,173,889,379
Total Personal Property	\$ 31,419,449,925
Total Real and Personal	\$ 360,593,338,904

It was moved by Simon, supported by Roberts, and unanimously approved to receive the tentative 2014 State-Assessed Roll, to approve publication of the notices, and set June 11, 2014 as the date for appeals and to require appeals be made in person. (Item 3 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the Assessor Discipline Advisory Committee's recommendation to order Ms. Cynthia Warda to enter the one-year MAAO program that began in May 2014 and to take the STC Principles of Appraising Class and the Statistics classes offered through MAA in the fall of 2014. (Item 4 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the Assessor Discipline Advisory Committee's recommendation to require Ms. Kim Nickerson to attend leadership training offered through MAA and attend a class in public relations or how to deal with the public that is pre-approved by the Commission. It was also approved to leave open the review of this matter and order Ms. Nickerson to reappear before the Committee to discuss the issue again once she completes her classes. (Item 4 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved Bulletin 5 of 2014 Certified Interest Rates. (Item 5 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to assume jurisdiction of the 2014 Assessment Roll for Pittsfield Township, Washtenaw County as an uncertified unit. (Item 6 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 7 on agenda)

These certifications will expire on **May 1, 2017**.

New Certifications:

Calhoun County

City of Battle Creek

Monroe County

Whiteford Township

New Certification Denials:

Allegan County

Laketown Township

Recertifications

Cheboygan County

City of Cheboygan

Genesee County

Fenton Charter Township

City of Flushing

Gaines Township

Jackson County

Columbia Township

Hanover Township

Liberty Township

Parma Township

Pulaski Township

Rives Township

Waterloo Township

Otsego County

Corwith Township

Ottawa County

Robinson Township

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Special Exemptions Agenda. (Item 8 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions Agenda. (Item 9 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 10 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Roberts, and unanimously approved to adopt staff recommendations on the MCL 211.154 petitions on the **Special Items Agenda** except for petition 154-13-1141 which was approved to be withdrawn. (Item 11 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Roberts, and unanimously approved to **deny** the following MCL 211.154 petition. (Item 12 on agenda)

Buchanan Township, Berrien County

154-13-0968 BARRY & LORI PAWIELSKI; 11-06-1300-0045-00-1; REAL PROPERTY

2011 AV from \$ 7,900 to \$ 0 TV from \$ 7,900 to \$ 0

It was moved by Simon, supported by Roberts, and unanimously approved to **amend** the following MCL 211.154 petitions. (Item 12 on agenda)

Lyon Township, Oakland County

154-13-0925 KEY EQUIPMENT FINANCE INC; K-99-00-006-073; Personal Property

2011 AV from \$ 466,330 to \$ 417,610 TV from \$ 466,330 to \$ 417,610

2012 AV from \$ 0 to \$ 0 TV from \$ 0 to \$ 0

2013 AV from \$ 0 to \$ 0 TV from \$ 0 to \$ 0

It was moved by Simon, supported by Roberts, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions. (Item 12 on agenda)

City of Clawson, Oakland County

154-13-1156 FOUR WAY INDUSTRIES INC.; 16-99-00-006-007; PERSONAL PROPERTY

2012 AV from \$ 48,370 to \$ 64,050 TV from \$ 48,370 to \$ 64,050

It was moved by Simon, supported by Roberts, and unanimously approved the following MCL 211.154 petitions as **concurrences**, initially noticed as non-concurrences. (Item 12 on agenda)

City of Clawson, Oakland County

154-13-1156 FOUR WAY INDUSTRIES INC.; 16-99-00-006-007; PERSONAL PROPERTY

2011 AV from \$ 27,320 to \$ 45,440 TV from \$ 27,320 to \$ 45,440

2013 AV from \$ 56,550 to \$ 77,330 TV from \$ 56,550 to \$ 77,330

City of Dearborn Heights, Wayne County

154-13-1160 FORD LANES, INC.; 82-33-999-00-3176-000; PERSONAL PROPERTY

2011 AV from \$ 28,090 to \$ 92,460 TV from \$ 28,090 to \$ 92,460

2012 AV from \$ 56,410 to \$ 82,130 TV from \$ 56,410 to \$ 82,130

2013 AV from \$ 56,160 to \$ 83,270 TV from \$ 56,160 to \$ 83,270

City of River Rouge, Wayne County

154-13-1111 UNITED STATES STEEL CORP.; 50-999-00-0397-000; Personal Property

2011 AV from \$ 58,116,686 to \$ 59,146,816 TV from \$ 58,116,686 to \$ 59,146,816

2012 AV from \$ 63,983,212 to \$ 64,905,712 TV from \$ 63,983,212 to \$ 64,905,712

2013 AV from \$ 64,261,809 to \$ 65,092,059 TV from \$ 64,261,809 to \$ 65,092,059

It was moved by Simon, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 12 on agenda)

Public Comment (Item 13 on agenda): No member of the public wished to comment.

It was moved by Simon, supported by Roberts, to go into closed session to discuss pending litigation. Roll Call Vote: Chairperson Roberts – Yes, Commissioner Simon – Yes. The motion was unanimously approved.

It was moved by Simon, supported by Roberts, and unanimously approved to return to open session. Roll Call Vote: Chairperson Roberts – Yes, Commissioner Simon – Yes. The motion was unanimously approved.

The Commission came back into open session and Commissioner Morris joined the meeting.

The Commission was notified that the Supreme Court has declined to take the property classification cases where there are conflicting decisions by various Circuit Courts. It was moved by Roberts, supported by Simon, and unanimously approved staff's recommendation to stipulate that the Target in Charleston Township be classified as Industrial. The Commission also asked that a statement be drafted and released to assessors stating that the Commission believes the classification of these parcels should be commercial because they are not manufacturing and processing at those locations. The Commission also will ask the Department to seek a statutory amendment to clarify this classification issue.

It was moved by Simon, supported by Roberts, and unanimously approved to have staff and the Attorney General take the necessary steps to drop the Warbritton Farms appeal to the Court of Appeals, if an agreement is reached that will retain the proper classification.

The Commission was informed that over 200 appeals have been filed by Walgreen regarding photo processing equipment. The cases were filed claiming mutual mistake of fact. The Department is requesting to intervene in these cases. It was moved by Simon, supported by Roberts, and unanimously approved to issue a statement advising assessor's that the Department is intervening in several of the cases and to not sign stipulations in these cases until the Tax Tribunal rules on these cases.

The next Commission meeting will be held May 27, 2014 at the Okemos Conference Center in the Okemos A & B Rooms, 2187 University Park Drive, Okemos.

It was moved by Roberts, supported by Simon, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:30 a.m.

DATE TYPED: **May 13, 2014**

DATE APPROVED: **May 27, 2014**

Douglas B. Roberts, Chair
State Tax Commission

Barry N. Simon, Member
State Tax Commission

W. Howard Morris, Member
State Tax Commission